

Management Control Responsibilities

Craig Borgh and Jesse Ivy
JMC Management Control
Administrator
AMSJM-RMC-P

Extension 24933/24587

E-mail borghc/ivyj



JMC - On the Line



Levels of Responsibility

- ✓ **Senior Responsible Official**
- ✓ **Assessable Unit Manager (AUMs)**
- ✓ **Management Controls Administrator (MCA)**
- ✓ **Point of Contact (POC)**



Senior Responsible Official

- ✓ **Head of reporting agency designates senior responsible official.**
 - **Overall responsibility for management controls process within the organization.**
- ✓ **Senior Responsible Official for JMC**
 - **Assistant Chief of Staff for Resource Management, G-8**



Assessable Unit Managers (AUMs)

- ✓ **The head of the reporting agency designates the AUMs.**
- ✓ **AUMs for JMC:**
 - **Commanders**
 - **Deputies**
 - **Assistant Chief of Staffs**
 - **Office Chiefs**



AUM Responsibilities

- ✓ **Provide leadership and support.**
- ✓ **Ensure their managers are:**
 - **Trained.**
 - **Knowledgeable of their management control responsibilities.**
- ✓ **Ensure Management Control Plan is:**
 - **Established/maintained.**
 - **Adhered to.**



AUM Responsibilities (Continued)

- ✓ **Management Control Evaluations:**
 - **Follow Management Control Plan (MCP) and regulation.**
 - **Provide back-up documentation for each completed evaluation subject to audit or inspection.**
 - **Review/certify evaluation results.**



AUM Responsibilities (Continued)

- ✓ **Material Weaknesses**
 - **Report through the chain of command.**
 - **Develop corrective action plan.**
 - **Track progress of corrective action plan until you correct the weak**





Management Control Administrator (MCA)

- ✓ **Senior responsible official designates individual as MCA.**
 - **Administer the management control process for the reporting organization.**
- ✓ **MCA for JMC**
 - **Craig Borgh, AMSJM-RMC-P.**



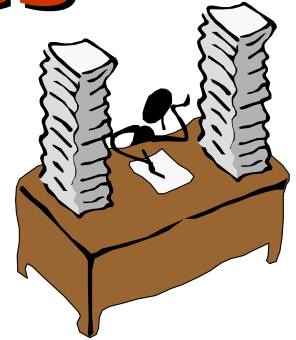
MCA Responsibilities

- ✓ **Advise senior level official on implementation/status of management control process.**
- ✓ **Inform managers and commanders.**
- ✓ **Identify management control training needs.**
- ✓ **Provide training.**





MCA Responsibilities (Continued)



- ✓ **Develop/maintain MCP.**
- ✓ **Provide guidance to AUMs and Management Control POCs.**
- ✓ **Coordinate the organization's annual statement of assurance on management controls.**



MCA Responsibilities (Continued)

- ✓ **Track material weaknesses until corrected.**
- ✓ **Retain all required documentation in support of annual statements and correction of material weaknesses.**



Management Control POC Responsibilities

- ✓ **Receive guidance from MCA.**
- ✓ **Coordinate the organization's annual statement of assurance on management controls.**
- ✓ **Track material weaknesses until corrected.**
- ✓ **Retain all required documentation.**